

Amendments to the specification:

Please amend the following paragraphs in the specification:

On page 3 3<sup>rd</sup> paragraph:

These objects have been achieved by using a plated NiPd write gap and self-aligning with a plated [23] 24 KG pole material. Heat dissipation by the writer is thus improved since alumina has been replaced with nonmagnetic metal materials, such as Ru, leading to less pole tip protrusion which in turn leads to better writer track width control.

On page 4 last paragraph:

In this invention we disclose a plated NiPd write gap and a plated [23] 24KG P2 in conjunction with a modified TH (throat height) definition method to overcome the poor TH definition problems associated with the prior art. The invention leads to a reduced amount of pole consumption by using a self-aligned plating process for the formation of the write gap and the top pole.

On page 6 first paragraph:

Appl. No. 10/780,514

Amdt. dated 09/11/2006

Reply to Office action of 08/23/2006

the mold still in place, upper pole piece 52 is formed by electroplating onto write gap layer 51 (inside the mold). Upper pole piece 52 is made of a material such as G<sub>i</sub>BiFe CoNiFe and it is deposited to a thickness between about 2 and 4 microns. The structure, after removal of all photoresist is shown in FIG. 5.

On page 7 first paragraph:

and then planarized, giving it the appearance seen in FIG. 12, following which insulating layer 136 is deposited and patterned to form a lid that fully covers lower coil 17 as ~~sen~~ seen in FIG. 13. Upper coil 137 is then formed on lid 136 and additional ferromagnetic material is deposited and patterned to complete formation of lower pole 18 which is then filled with insulation 138.

On page 8 first paragraph:

1. Less P2 consumption due to self-aligned plated NiPd write gap and plated [23] 24 KG pole material